

**AUSTRALIAN COMMUNICATIONS AND
MEDIA AUTHORITY**

**Entity Additional Estimates
Statements**

AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY

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AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Australian Communications and Media Authority's (the ACMA) purpose is to ensure communications and media works in Australia's public interest. This is achieved by fostering a communications and media environment that balances the needs of industry and the Australian community through regulation, education and advice.

The ACMA is responsible for the regulation of broadcasting, radiocommunications, telecommunications and online content in accordance with:

- the *Australian Communications and Media Authority Act 2005*
- the *Broadcasting Services Act 1992*
- the *Radiocommunications Act 1992*
- the *Telecommunications Act 1997*
- other related legislation, including the:
 - *Do Not Call Register Act 2006*
 - *Spam Act 2003*
 - *Interactive Gambling Act 2001*
 - *Telecommunications (Consumer Protection and Service Standards) Act 1999*
 - *Telecommunications (Industry Levy) Amendment Act 2015*.

The ACMA supports and encourages an innovative communications sector. The entity works closely with stakeholders in the context of the legislated regulatory framework to safeguard the public interest, address the broad concerns of the community and meet the needs of industry for access to public resources like spectrum.

The ACMA delivers public interest outcomes, with the minimum impost necessary, while managing risks and protecting the interests of the community.

The Children's eSafety Commissioner is an independent statutory office within the ACMA. In accordance with the *Enhancing Online Safety for Children Act 2015*, the Children's eSafety Commissioner aims to support positive online experiences through national leadership and administration of statutory schemes and educational and awareness activities, that promote online safety for children and persons at risk of technology facilitated violence and abuse.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the ACMA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2016-17 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: ACMA resource statement — Additional Estimates for 2016-17 as at Additional Estimates February 2017

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2016-17</i>
	<i>2015-16 \$'000</i>	<i>2016-17 \$'000</i>	<i>2016-17 \$'000</i>	<i>2016-17 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriations available	23,485	11,164	-	11,164
Departmental appropriation ^(b)	77,865	88,290	-	88,290
s74 retained revenue receipts ^(c)	193	1,900	-	1,900
Annual appropriations - other services – non-operating ^(d)				
Equity injection	-	-	350	350
Total departmental annual appropriations	101,543	101,354	350	101,704
Total departmental special appropriations	-	-	-	-
Special accounts ^(e)				
Opening balance	-	-	-	-
Appropriation receipts	-	-	-	-
Appropriation receipts from other entities	-	11,063	-	11,063
Non-appropriation receipts	-	1,000	-	1,000
Total special accounts	-	12,063	-	12,063
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>15,480</i>	<i>12,063</i>	<i>-</i>	<i>12,063</i>
Total departmental resourcing	86,063	101,354	350	101,704

Table 1.1: ACMA Resource Statement — Additional Estimates for 2016-17 as at Additional Estimates February 2017 (continued)

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2016-17
	2015-16 \$'000	2016-17 \$'000	2016-17 \$'000	2016-17 \$'000
Administered				
<i>Total administered special appropriations</i>	15,480	5,100	-	5,100
Special accounts ^(b)				
Opening balance	43	-	-	-
Appropriation receipts from other entities	-	50	-	50
Non-appropriation receipts	11,350	770	1,228	1,998
<i>Total special account receipts</i>	11,393	820	1,228	2,048
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	11,393	820	1,228	2,048
Total administered resourcing	15,780	5,100	-	5,100
Total resourcing for ACMA	101,843	106,454	350	106,804
			<i>Actual 2015-16</i>	2016-17
Average staffing level (number)			419	418

Prepared on a resourcing (i.e. appropriations available) basis.

Note: All figures shown are GST exclusive - these may not match figures in the cash flow statement.

(a) Appropriation Act (No. 1) 2016-2017 and Appropriation Bill (No. 3) 2016-2017.

(b) Includes an amount of \$7.537 million in 2016-17 for the Departmental Capital Budget. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(c) Estimated retained revenue receipts under s74 of the PGPA Act.

(d) Appropriation Act (No. 2) 2016-2017 and Appropriation Bill (No. 4) 2016-2017.

(e) Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Monies accounts (SOETM). For further information on special accounts see Table 3.1.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2016-17 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: ACMA 2016-17 measures since Budget

	Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Expense measures					
Regional Broadband Scheme					
	Departmental expenses				
	1.2	-	92	93	47
	Total	-	92	93	47
Digital Literacy for Older Australians					
	Administered expenses				
	1.3	1,228	4,896	5,381	5,381
	Total	1,228	4,896	5,381	5,381
Total expense measures					
	Administered	1,228	4,896	5,381	5,381
	Departmental	-	92	93	47
	Total	1,228	4,988	5,474	5,428
Capital measures					
Regional Broadband Scheme					
	Departmental capital				
	1.2	350	50	-	-
	Total	350	50	-	-
Total capital measures					
	Departmental capital	350	50	-	-
	Total	350	50	-	-

Prepared on a Government Financial Statistics (fiscal) basis.

1.4 ADDITIONAL ESTIMATES RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the ACMA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2016-17 Budget in Appropriation Bills No. 3 and No. 4.

Table 1.3: Additional estimates and other variations to outcomes since 2016-17 Budget

	Program impacted	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Outcome 1					
Administered					
Special appropriations (including Special Accounts)					
Digital Literacy for Older Australians	1.3	1,228	4,896	5,381	5,381
National Plan to Reduce Violence Against Women and their Children	1.3	1,860	1,400	1,540	-
Net impact on appropriations for Outcome 1 (administered)		3,088	6,296	6,921	5,381
Departmental					
Annual appropriations					
Cloud Computing Reclassification – Operating Expenditure	1.1	1,500	2,000	2,500	2,500
Cloud Computing Reclassification – Capital Expenditure	1.1	(1,500)	(2,000)	(2,500)	(2,500)
Regional Broadband Scheme	1.2	350	142	93	47
Increase in Parameters	All	-	(391)	(468)	(629)
Increase in Efficiency Dividend ^(a)	All	-	(1,225)	(2,043)	(2,479)
Net impact on appropriations for Outcome 1 (departmental)		350	(1,474)	(2,418)	(3,061)
Total net impact on appropriations for Outcome 1		3,438	4,822	4,503	2,320

(a) This adjustment relates to increases to the Efficiency Dividend announced in the 2016-17 Budget under the measure "Public Sector Transformation and the Efficiency Dividend."

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for ACMA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2016-17

	2015-16 Available \$'000	2016-17 Budget \$'000	2016-17 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	-	-	1,228	1,228	-
Total administered	-	-	1,228	1,228	-
Departmental programs					
Outcome 1 A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	88,920	88,290	88,290	-	-
Total departmental	88,920	88,290	88,290	-	-
Total administered and departmental	88,920	88,290	89,518	1,228	-

Note 1: 2015-16 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 4) 2016-17

	2015-16 Available \$'000	2016-17 Budget \$'000	2016-17 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Outcome 1 A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice					
Non-operating					
Equity injections	-	-	350	350	-
Total non-operating	-	-	350	350	-

Section 2: Revisions to outcomes and planned performance

2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There have been no revisions to the ACMA's outcomes and programs structure, strategy or performance information as a result of the Additional Estimates.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1- A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice.

Linked programs

Department of Communications and the Arts
Program 1.1 – Digital Technologies and Communications Services
Contribution to Outcome 1 by linked programs Universal Service Obligation (USO), which ensures that standard telephone services and payphones are to be reasonably accessible to all people in Australia on an equitable basis, wherever they reside or carry on business. National Relay Service (NRS), which assists people who are deaf, or have a hearing and/or speech impairment, to access a telephone service equivalent to the standard telephone service available to all Australians. This linked program contributes to Outcome 1 by taking a national leadership role in online safety for children, their families and schools through the Office of the Children's eSafety Commissioner. The Commonwealth will provide funding, administered by the Office of the Children's eSafety Commissioner, for the <i>National Partnership on online safety programs in schools</i> . This will support the delivery of online safety programs in schools from providers that have been certified by the Office of the Children's eSafety Commissioner.

Budgeted expenses for Outcome 1

Table 2.2.1 shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1 Budgeted expenses for Outcome 1

Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice.					
	2015-16 Actual expenses \$'000	2016-17 Revised estimated expenses \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
Program 1.1: Communications, regulation, planning and licensing					
Administered expenses					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	15,436	4,800	4,800	4,800	4,800
Special accounts					
Other Trust Monies	-	50	50	50	50
Administered total	15,436	4,850	4,850	4,850	4,850
Departmental expenses					
Departmental appropriation	34,372	22,468	22,487	22,533	22,819
s74 Retained revenue receipts ^(a)	397	529	250	250	250
Departmental total	34,769	22,996	22,738	22,784	23,069
Total expenses for program 1.1	50,205	27,846	27,588	27,634	27,919
Program 1.2: Consumer safeguards, education and information					
Administered expenses					
Special appropriations					
<i>Telecommunications - Consumer Codes^(b)</i>	71	300	300	39,568	40,160
Administered total	71	300	300	39,568	40,160
Departmental expenses					
Departmental appropriation	37,440	16,201	15,914	15,847	15,952
s74 Retained revenue receipts ^(a)	433	381	181	181	181
Special Accounts	11,055	-	-	-	-
Departmental total	48,928	16,582	16,094	16,027	16,133
Total expenses for program 1.2	48,998	16,882	16,394	55,595	56,293

Table 2.2.1 Budgeted expenses for Outcome 1 (continued)

Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice.					
	2015-16 Actual expenses \$'000	2016-17 Revised estimated expenses \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
Program 1.3: Office of the Children's eSafety Commissioner					
Administered expenses					
Special accounts					
Non-appropriation receipts	-	1,228	4,896	5,381	5,381
Administered total	-	1,228	4,896	5,381	5,381
Departmental expenses					
Departmental appropriation	-	42,085	42,121	42,208	42,743
s74 Retained revenue receipts ^(a)	-	990	469	469	469
Departmental total	-	43,075	42,590	42,677	43,212
Total expenses for program 1.3	-	44,303	47,486	48,058	48,593
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	15,507	5,100	5,100	44,368	44,960
Special accounts	-	1,278	4,946	5,431	5,431
Administered total	15,507	6,678	10,046	49,799	50,391
Departmental expenses					
Departmental appropriation	71,812	80,753	80,823	80,989	82,016
s74 Retained revenue receipts ^(a)	830	1,900	900	900	900
Special accounts	11,055	-	-	-	-
Departmental total	83,697	82,653	81,723	81,889	82,916
Total expenses for Outcome 1	99,204	89,031	91,769	131,688	133,307
	2015-16	2016-17			
Average staffing level (number)	419	418			

(a) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act 2013.

(b) The change in profile reflects the ACMA transfer of revenue collected under the Regional Broadband Scheme from the non-nbn fixed line network providers, to the Department of Communications and the Arts, who will then administer the payment to nbn.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as Government priorities change.

Table 2.2.2: Performance criteria for Outcome 1

Table 2.2.2 below details the performance criteria for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2016-17 Budget.

Outcome 1 – A communications and media environment that balances the needs of industry and the Australian community through regulation, education and advice		
Program 1.1 – Communications regulation, planning and licencing		
The Program's objective is that the allocation and use of public resources maximises their value to the Australian community.		
The program contributes to the outcome by maximising public value in the allocation of public resources (radiofrequency spectrum and numbers) that are critical to Australia's future economic growth and the well-being, safety and security of its citizens.		
Delivery	Effectively planning and allocating for the use of the radiofrequency spectrum by industry, citizens and Government. Minimising unacceptable interference to radiocommunications services for industry, citizens and Government. Promoting efficiency and innovation in the administration of broadcast, telecommunications and radiocommunications licencing and numbering arrangements and competition in the Australian telecommunications and broadcasting industries.	
Performance information		
Year	Performance criteria	Targets
2016-17	Planning and licencing of spectrum use, and measures to minimise unacceptable interference, promote the effective use of radiofrequency spectrum.	The ACMA monitors international developments and Australian industry and Government spectrum requirements and objectives, including by leading Australian participation in preparations for the 2019 World Radio Communication Conference, undertaking measures to implement the Government's Spectrum Review, and conducting conferences and seminars. The ACMA reviews planning and allocation arrangements for spectrum in consultation with stakeholders, including by publishing a Five Year Spectrum Outlook and work program, and holding spectrum auctions where appropriate. The ACMA allocates 90 per cent of new apparatus licences within published timeframes. Management of unacceptable interference is efficient and informed by a priority compliance program developed in consultation with industry.

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Performance information		
Year	Performance criteria	Targets
	Administering licensing and number allocation arrangements promotes efficiency, innovation and competition in the Australian telecommunications industry.	Administration of numbering allocation and licensing arrangements is efficient, allocation of 90 per cent of licences is within statutory timeframes and the numbering provider meets 100 per cent of contractual milestones.
2017-18 and beyond	As for 2016-17	The ACMA will undertake further benchmarking and revision of its performance indicators to develop specific targets for future performance reporting.
Purpose	The ACMA enables the allocation and use of public resources to maximise value to Australian communities.	

<p>Program 1.2 Consumer safeguards, education and information</p> <p>Program Objective:</p> <p>Consumer, citizen and audience safeguards are effective, designed to keep pace with evolving market developments, reflect community standards and deliver on consumer and community experience.</p> <p>National safety and security organisations are appropriately supported in their planning and delivery of communications infrastructure and services.</p> <p>This program contributes to the outcome through the facilitation, registration and enforcement of co- and self-regulatory industry codes, management of the Do Not Call scheme, ensuring the accuracy of telephone location and identity information and enforcing compliance with legislated safeguards. The program also promotes the security and reliability of critical infrastructure and the alignment of effective consumer, citizen and audience safeguards with community values and expectations.</p>		
<p>Delivery</p>	<p>Fostering industry compliance with codes and legislative requirements to ensure effective telecommunications and broadcasting safeguards for citizens, consumers and small businesses.</p> <p>Fostering industry compliance with standards and legislative requirements, including the Do Not Call Act and the Spam Act, to ensure effective unsolicited communications safeguards for citizens, consumers and small businesses.</p> <p>Promoting a secure online environment for Internet providers, critical infrastructure providers and other organisations.</p> <p>In partnership with industry, working to improve the performance of Australia's emergency call service, ensuring the security and reliability of critical infrastructure and providing appropriate and reasonable support to law enforcement, emergency services and national security organisations.</p>	
<p>Performance information</p>		
<p>Year</p>	<p>Performance criteria</p>	<p>Targets</p>
<p>2016-17</p>	<p>That there is compliance and enforcement of telecommunications safeguards and unsolicited communications consumer protections to minimise the adverse impacts on the economy and society and manage consumer and industry risks.</p>	<p>The ACMA completes 100 per cent of telecommunications compliance investigations within an average of six months.</p> <p>Do Not Call Register services are available for at least 99 per cent of their scheduled hours.</p> <p>The ACMA completes 90 per cent of complaints about unsolicited communications within 15 days.</p> <p>The ACMA completes 100 per cent of unsolicited communications investigations within an average of eight months.</p> <p>The ACMA facilitates the efficient review of telecommunications operational codes to ensure effective operation. All operational codes are registered within two months of receipt.</p>

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Performance information		
Year	Performance criteria	Targets
2016-17 (contd.)	<p>That there is compliance and enforcement of broadcasting standards to manage consumer and industry risks, and provide effective consumer safeguards.</p> <p>Promoting a secure online environment for Internet providers, critical infrastructure providers and other organisations.</p> <p>In partnership with industry, working to improve the performance of Australia's emergency call service, ensuring the security and reliability of critical infrastructure, and facilitating collaboration between law enforcement, industry and Government stakeholders.</p>	<p>The ACMA engages effectively with industry on its compliance decision making principles with the provision of published investigation reports and regularly updated investigation concepts papers.</p> <p>The ACMA completes 100 per cent of broadcasting compliance investigations within an average of six months. The ACMA facilitates the efficient review of broadcasting industry codes to ensure effective regulatory frameworks and that standards are representative of community values.</p> <p>99 per cent of notifications of malware infections and vulnerabilities are made to Australian Internet Security Initiative partners within 24 hours.</p> <p>The ACMA will support law enforcement, emergency services and national security organisations including through the Emergency Services Advisory Committee (ESAC) and the National Emergency Communications Working Group Australia/New Zealand (NECWG-A/NZ).</p> <p>Facilitation of emergency call service obligations is efficient with 100 per cent of investigations into compliance and other activities completed within an average of six months.</p>
2017-18 and beyond		<p>The ACMA will undertake further benchmarking and revision of its performance indicators to develop specific targets for future performance reporting.</p>
Purpose	<p>The ACMA ensures that consumer, citizen and audience safeguards are effective, reflect community standards and deliver on consumer experience; and that national safety and security interests are appropriately supported in the planning and delivery of communications infrastructure and services.</p>	

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Program 1.3 Office of the Children's eSafety Commissioner		
Delivery	Support positive online experiences through national leadership and administration of statutory schemes and educational and awareness activities that promote online safety for children and persons at risk of technology facilitated violence and abuse.	
Performance information		
Year	Performance criteria	Targets
2016-17	<p>That Australians have accessible and timely avenues of complaint for online content that breaches legislative standards and includes referral to effective Australian and international enforcement mechanisms.</p> <p>That families and schools have access to resources that enable them to manage online safety issues, including cyberbullying, illegal content and technology facilitated violence.</p> <p>That parents and children have accessible and timely avenues of complaint for serious cyberbullying targeted at an Australian child.</p>	<p>90 per cent of illegal online content investigations are finalised or referred to the appropriate Australian or international enforcement mechanism within two business days and all other online content complaints within 20 business days.</p> <p>Resources and programs are accessible, evidence-based and appropriate for targeted audiences.</p> <p>The average complaint handling time for cyberbullying complaints is within five calendar days.</p>
2017-18 and beyond	As per 2016-17	As per 2016-17
Purpose	The ACMA takes a national leadership role in online safety for children, their families and schools.	

Section 3: Special account flows and budgeted financial statements

3.1 ESTIMATE OF SPECIAL ACCOUNT FLOWS AND BALANCES

Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the ACMA.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Services for Other Entities and Trust Moneys - PGPA Act s78 (A)						
2016-17		195	50	(50)	-	195
2015-16	1	43	195	(43)	-	195
The Children's Online Safety Special Account- PGPA Act s80 (A)						
2016-17		3,449	3,858	(3,858)	-	3,449
2015-16	1	-	11,155	(7,706)	-	3,449
Total special accounts 2016-17 Budget estimate		3,694	3,908	(3,908)	-	3,644
<i>Total special accounts 2015-16 actual</i>		<i>43</i>	<i>11,350</i>	<i>(7,749)</i>	<i>-</i>	<i>3,644</i>

(A) = Administered

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

In 2017 the Government will introduce the Regional Broadband Scheme. As part of this scheme the ACMA will invoice eligible fixed line network owners, including nbn, and collect revenues. The total revenue is reflected in Table 3.8. Due to set off arrangements outlined in the legislation for nbn, the ACMA will collect the base charge amount from non-nbn network owners and will transfer the revenue to the Department of Communications and the Arts, which will then administer the payment to nbn as noted in Table 2.2.1. See Section 3.2.1 in the Department of Communications and the Arts chapter for further details.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2015-16 Actual \$'000	2016-17 Revised budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
EXPENSE					
Employee benefits	55,916	55,485	55,510	55,887	56,702
Suppliers	26,254	27,168	26,213	26,002	26,214
Depreciation and amortisation	11,322	10,202	10,254	10,254	10,254
Write-down and impairment of assets	76	-	-	-	-
Losses from asset sales	2	-	-	-	-
Total expenses	93,570	92,855	91,977	92,143	93,170
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	60	900	900	900	900
Other revenue	770	1,000	-	-	-
Total own-source revenue	830	1,900	900	900	900
Gains					
Other	83	-	-	-	-
Total gains	83	-	-	-	-
Total own-source income	913	1,900	900	900	900
Net cost of (contribution by) services	(92,657)	(90,955)	(91,077)	(91,243)	(92,270)
Revenue from Government	82,867	80,753	80,823	80,989	82,016
Surplus/(deficit) attributable to the Australian Government	(9,790)	(10,202)	(10,254)	(10,254)	(10,254)
Total comprehensive income/(loss)	(9,790)	(10,202)	(10,254)	(10,254)	(10,254)
Total comprehensive income/(loss) attributable to the Australian Government	(9,790)	(10,202)	(10,254)	(10,254)	(10,254)
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	1,532	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations(a)	11,322	10,202	10,254	10,254	10,254
Total comprehensive income/(loss) - as per the Comprehensive Income Statement	(9,790)	(10,202)	(10,254)	(10,254)	(10,254)

From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2015-16 Actual \$'000	2016-17 Revised budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,708	1,708	1,708	1,708	1,708
Trade and other receivables	22,954	22,954	22,954	22,954	22,954
Other financial assets	512	512	512	512	512
Total financial assets	25,174	25,174	25,174	25,174	25,174
Non-financial assets					
Land and buildings	24,192	23,757	23,342	22,927	22,512
Property, plant and equipment	4,625	8,985	10,401	11,785	13,169
Intangibles	26,695	23,399	18,190	13,880	9,311
Other non-financial assets	1,678	1,678	1,678	1,678	1,678
Total non-financial assets	57,190	57,819	53,611	50,270	46,670
Total assets	82,364	82,993	78,785	75,444	71,844
LIABILITIES					
Payables					
Suppliers	5,249	5,249	5,249	5,249	5,249
Other payables	11	11	11	11	11
Total payables	5,260	5,260	5,260	5,260	5,260
Provisions					
Employee provisions	21,052	21,052	21,052	21,052	21,052
Other provisions	2,493	2,493	2,493	2,493	2,493
Total provisions	23,545	23,545	23,545	23,545	23,545
Total liabilities	28,805	28,805	28,805	28,805	28,805
Net assets	53,559	54,188	49,980	46,639	43,039
EQUITY					
Parent entity interest					
Contributed equity	98,993	109,824	115,870	122,783	129,437
Reserves	2,032	2,032	2,032	2,032	2,032
Retained surplus/(accumulated deficit)	(47,466)	(57,668)	(67,922)	(78,176)	(88,430)
Total parent entity interest	53,559	54,188	49,980	46,639	43,039
Total Equity	53,559	54,188	49,980	46,639	43,039

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2016-17)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2016				
Balance carried forward from previous period	(47,466)	2,032	98,993	53,559
Adjusted opening balance	(47,466)	2,032	98,993	53,559
Comprehensive income				
Surplus/(deficit) for the period	(10,202)	-	-	(10,202)
Total comprehensive income	(10,202)	-	-	(10,202)
of which				
Attributable to the Australian Government	(10,202)	-	-	(10,202)
Transactions with owners				
Contributions by owners				
Equity Injection - Appropriation	-	-	2,944	2,944
Departmental Capital Budget (DCB)	-	-	7,887	7,887
Sub-total transactions with owners	-	-	10,831	10,831
Estimated closing balance as at 30 June 2017	(57,668)	2,032	109,824	54,188
Closing balance attributable to the Australian Government	(57,668)	2,032	109,824	54,188

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2015-16 Actual \$'000	2016-17 Revised budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	83,124	86,892	85,464	85,083	85,610
Sale of goods and rendering of services	194	900	900	900	900
Net GST received	2,782	2,380	2,380	2,380	2,380
Other	319	1,000	-	-	-
Total cash received	86,419	91,172	88,744	88,363	88,890
Cash used					
Employees	53,809	58,357	58,382	58,759	59,574
Suppliers	33,148	30,435	27,982	27,224	26,936
Borrowing costs	-	-	-	-	-
Net GST paid	-	2,380	2,380	2,380	2,380
Total cash used	86,957	91,172	88,744	88,363	88,890
Net cash from/(used by) operating activities	(538)	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	7,978	10,831	7,546	8,913	9,154
Total cash used	7,978	10,831	7,546	8,913	9,154
Net cash from/(used by) investing activities	(7,978)	(10,831)	(7,546)	(8,913)	(9,154)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6,849	10,831	7,546	8,913	9,154
Total cash received	6,849	10,831	7,546	8,913	9,154
Net cash used by financing activities	6,849	10,831	7,546	8,913	9,154
Net increase/(decrease) in cash held	(1,667)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	3,375	1,708	1,708	1,708	1,708
Cash and cash equivalents at the end of the reporting period	1,708	1,708	1,708	1,708	1,708

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2015-16 Actual \$'000	2016-17 Revised budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	6,053	7,537	5,996	6,913	6,654
Equity injections - Act No. 2	-	350	50	-	-
Total new capital appropriations	6,053	7,887	6,046	6,913	6,654
Provided for:					
Purchase of non-financial assets	6,053	7,887	6,046	6,913	6,654
Total Items	6,053	7,887	6,046	6,913	6,654
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	598	3,294	50	-	-
Funded by capital appropriation - DCB ^(b)	6,846	7,537	5,996	6,913	6,654
TOTAL AMOUNT SPENT	7,444	10,831	6,046	6,913	6,654
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	7,444	10,831	6,046	6,913	6,654
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	7,444	10,831	6,046	6,913	6,654

(a) Includes both current and prior Bill No. 4 and prior Act No. 2 and 4 appropriations and special capital appropriations.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.7: Statement of asset movements (2016-17 Budget year)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2016					
Gross book value	7,125	17,067	4,625	66,994	95,811
Accumulated depreciation/amortisation and impairment	-	-	-	(40,299)	(40,299)
Opening net book balance	7,125	17,067	4,625	26,695	55,512
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^(a)	-	-	2,944	350	3,294
By purchase - appropriation ordinary annual services	-	1,049	3,593	2,895	7,537
Total additions	-	1,049	6,537	3,245	10,831
Other movements					
Depreciation/amortisation expense	-	(1,484)	(2,177)	(6,541)	(10,202)
Total other movements	-	(1,484)	(2,177)	(6,541)	(10,202)
As at 30 June 2017					
Gross book value	7,125	18,116	11,162	70,239	106,642
Accumulated depreciation/amortisation and impairment	-	(1,484)	(2,177)	(46,840)	(50,501)
Closing net book balance	7,125	16,632	8,985	23,399	56,141

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No.2) 2016-17 and Bill (No.4) 2016-17, including CDABs.

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2015-16 Actual \$'000	2016-17 Revised budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	942	4,158	7,002	7,221	5,681
Write-down and impairment of assets	1,062	-	-	-	-
Other expenses	-	50	50	39,318	39,910
Total expenses administered on behalf of Government	2,004	4,208	7,052	46,539	45,591
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	635,997	643,826	1,027,325	1,184,625	1,319,625
Total taxation revenue	635,997	643,826	1,027,325	1,184,625	1,319,625
Non-taxation revenue					
Sale of goods and rendering of services	-	5,033	5,033	5,033	5,033
Fees and fines	36,819	46,722	46,680	46,779	46,822
Other revenue	9,707	6,760	5,936	5,670	4,130
Total non-taxation revenue	46,526	58,515	57,649	57,482	55,985
Total own-source revenue administered on behalf of Government	682,523	702,341	1,084,974	1,242,107	1,375,610
Gains					
Sale of assets	152,769	530,146	1,443,136	2,500	2,500
Total gains administered on behalf of Government	152,769	530,146	1,443,136	2,500	2,500
Total own-source income administered on behalf of Government	835,292	1,232,487	2,528,110	1,224,607	1,378,110
Net cost of/(contribution by) services	(833,288)	(1,236,695)	(2,535,162)	(1,198,068)	(1,332,519)
Total comprehensive income (loss)	833,288	1,236,695	2,535,162	1,198,068	1,332,519

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2015-16 Actual \$'000	2016-17 Revised budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,175	1,175	1,175	1,175	1,175
Taxation receivables	176,112	176,112	586,112	1,136,112	1,821,112
Trade and other receivables	37,127	37,073	37,026	36,983	36,983
Total financial assets	214,414	214,360	624,313	1,174,270	1,859,270
Total assets administered on behalf of Government	214,414	214,360	624,313	1,174,270	1,859,270
LIABILITIES					
Payables					
Unearned Income	95,792	95,792	95,792	95,792	95,792
Other payables	831	831	831	831	831
Total payables	96,623	96,623	96,623	96,623	96,623
Total liabilities administered on behalf of Government	96,623	96,623	96,623	96,623	96,623
Net assets/(liabilities)	117,791	117,737	527,690	1,077,647	1,762,647

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2015-16 Actual \$'000	2016-17 Revised budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	9,820	51,709	51,660	51,755	51,755
Taxes	736,240	692,528	617,627	634,927	634,927
Other	(91,767)	13,138	15,982	16,201	14,661
Total cash received	654,293	757,375	685,269	702,883	701,343
Cash used					
Suppliers	-	4,208	7,052	7,271	5,731
Other	8,100	-	-	-	-
Total cash used	8,100	4,208	7,052	7,271	5,731
Net cash from/(used by) operating activities	646,193	753,167	678,217	695,612	695,612
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment	152,743	1,970,782	2,500	2,500	2,500
Total cash received	152,743	1,970,782	2,500	2,500	2,500
Net cash from/(used by) investing activities	152,743	1,970,782	2,500	2,500	2,500
Net increase/(decrease) in cash held	798,936	2,723,949	680,717	698,112	698,112
Cash and cash equivalents at beginning of reporting period	603	1,175	1,175	1,175	1,175
Cash from Official Public Account for:					
- Appropriations	-	6,328	9,996	10,481	10,481
- Special Accounts	-	50	50	50	50
Total cash from Official Public Account	603	7,553	11,221	11,706	11,706
Cash to Official Public Account for Appropriations	(813,828)	(2,723,949)	(680,717)	(658,844)	(658,252)
Total cash to Official Public Account	(813,828)	(2,723,949)	(680,717)	(658,844)	(658,252)
Cash and cash equivalents at end of reporting period	1,175	1,175	1,175	1,175	1,175

Prepared on Australian Accounting Standards